

CERTIFICATE OF SERVICE

I, Lisa L. Coggins, Esquire, hereby certify that on this 23rd day of March, 2011, I caused one copy of the foregoing *Certification of No Objection Regarding Docket No. 26427* to be served upon the following parties in the manner indicated:

SEE ATTACHED SERVICE LIST

Upon penalty of perjury I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins
Lisa L. Coggins (No. 4234)

SERVICE LIST

By First Class Mail and E-mail:

Warren H. Smith
Warren H. Smith and Associates, P.C.
Republic Center
325 N. St. Paul, Suite 1250
Dallas, TX 75201
feeaudit@whsmithlaw.com

By Hand Delivery:

David M. Klauder, Esq.
Office of the U.S. Trustee
844 King Street, Room 2207
Wilmington, DE 19801

By E-mail:

Richard.Finke@grace.com

Laura Davis Jones, Esquire
James O'Neill, Esquire
Pachulski Stang Ziehl & Jones LLP
919 Market Street, 17th Floor
Wilmington, DE 19801
ljones@pszyj.com
jo'neill@pszyj.com

Marla Rosoff Eskin, Esquire
Campbell & Levine, LLC
800 N. King Street, Suite 300
Wilmington, DE 19801
meskin@del.camlev.com

Michael R. Lastowski, Esquire
Duane Morris, LLP
222 Delaware Avenue, Ste. 1600
Wilmington, DE 19801
mlastowski@duanemorris.com

Steven M. Yoder, Esquire
Potter Anderson & Corroon LLP
Hercules Plaza
1313 North Market Street, 6th Floor
Wilmington, Delaware 19801
syoder@potteranderson.com

Teresa K. D. Currier, Esquire
Saul Ewing LLP
222 Delaware Avenue, Suite 1200
Wilmington, DE 19801
tcurrier@saul.com

Janet S. Baer, P.C.
Roger J. Higgins, P.C.
Baer Higgins Fruchtmann LLC
111 East Wacker Drive, Suite 2800
Chicago, IL 60601
jbaer@bhflaw.net
rhgins@bhflaw.com

Elihu Inselbuch, Esquire
Rita Tobin, Esquire
Caplin & Drysdale, Chartered
375 Park Avenue, 35th Floor
New York, NY 10152-3500
pvnl@capdale.com

J. Douglas Bacon, Esquire
Latham & Watkins
Sears Tower, Suite 5800
Chicago, IL 60606
Douglas.Bacon@lw.com

Lewis Kruger, Esquire
Stroock & Stroock & Lavan
180 Maiden Lane
New York, NY 10038-4982
lkruger@stroock.com

Jay M. Sakalo, Esquire
Bilzin Sumberg Baena Price & Axelrod, LLP
1450 Brickell Avenue, 23rd Floor
Miami FL 33131-3456
jsakalo@bilzin.com

Philip Bently, Esquire
Kramer, Levin, Naftalis & Frankel LLP
1177 Avenue of the Americas
New York, NY 10036
pbentley@kramerlevin.com

John C. Phillips, Jr., Esquire
Phillips Goldman & Spence, P.A.
1200 North Broom Street
Wilmington, DE 19806
jcp@pgslaw.com